


**WAREHOUSING & WHOLESALE DISTRIBUTION  
FACILITIES OF MANUFACTURERS**
**Change in Assessment Ratio to 6% for Certain Real Property Owned by or Leased to Manufacturers**

Code Section 12-43-220(a), which concerns the classification and assessment ratio applicable to real and personal property owned by or leased to manufacturers and utilities, has been amended to provide that real property owned by or leased to a manufacturer and used primarily for warehousing and wholesale distribution is not subject to the 10.5% assessment ratio that applies generally to property of manufacturers that is used in the conduct of their business. Previously, this exclusion was available only for property used primarily for warehousing and wholesale distribution of clothing and wearing apparel that was not located on the premises of or contiguous to the manufacturing site of the manufacturer.

For purposes of this item, the real property owned by or leased to a manufacturer and used primarily for warehousing and wholesale distribution must not be physically attached to the manufacturing plant unless the warehousing and wholesale distribution area is separated by a permanent wall.

The Department of Revenue will maintain jurisdiction of the real and personal property of all qualifying warehouse and wholesale distribution facilities under this code section. The real property at these facilities should be reported using form PT-300 schedule "B". The real property will be appraised at market value and assessed at 6%. **The personal property should be reported on schedule "A" and assessed at 10.5%.** Real property falling under this classification does not qualify for the five year manufacturing exemption or pollution exemption for industrial property under code sections 12-37-220 (A)(7) or (A)(8). Approval of the warehousing facility subject to satisfactory inspection.

**Please Note: The effective date of this code section is January 1, 2011.**

**The undersigned hereby affirms that both statements are true:**

(A) The facility is used primarily for warehousing and wholesale distribution of finished goods only.

**AND**

(B) The facility is not used for any other purpose such as manufacturing and the storage of raw materials.

**Taxpayer**

Signature \_\_\_\_\_ Date \_\_\_\_\_ Tax Year \_\_\_\_\_

Please Print \_\_\_\_\_ Telephone Number \_\_\_\_\_

Company Name \_\_\_\_\_ FEIN \_\_\_\_\_

Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**Property Location** Street \_\_\_\_\_ County \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Tax Map \_\_\_\_\_ SID Number \_\_\_\_\_

**Forward to:**

**SC Dept. of Revenue  
Property Manufacturing Section  
PO Box 125  
Columbia, SC 29214**